

## ABSTRACT

In order to cope with format conversion of user data, the bit rate value and VBV (Video Buffering Verifier) buffer size value in a sequence header of an input code and the VBV delay value in a picture header of the input code are modified to obtain an intermediate code (305 to 309), and additional information (300) is generated for  
5 distinguishing GOP (Group of Pictures) user data (307) from the other main data. A VBV buffer simulation is performed using this additional information (300) to multiplex the GOP user data in a picture user data region to a data amount such that the operation does not fail, whereby an output code is generated.